

MEMORANDUM

Office of the City Manager



To: Honorable Mayor and City Council
From: Tom Williams, City Manager
Jane Corpus, Interim Director of Financial Services
Subject: **FY 2017-18 Draft Operating Budget Study Session**
Date: April 26, 2017

As part of the draft FY 2017-18 operating budget study session, staff has attached high-level budget summaries, and department budgets for your reference. At the session, staff will provide background, revenue and expenditure highlights, discuss the budget process, outline staffing changes, and review growth opportunities.

The study session is an opportunity for staff to receive feedback and direction from City Council before finalizing the budget.

Focus will be placed on the General Fund, the fund that provides for core community and essential non-utility services. During the presentation, staff will also discuss other key funds known as enterprise funds - Water and Sewer.

General Fund Budget Overview

A balanced draft General Fund budget is submitted with total expenditures of \$90.1 million. This number was arrived at after several months during which all departments worked collaboratively and diligently. The process involved: revenue forecasting; analysis of operational needs; budget line item review; request prioritization and; cost trimming to match resources. In the end result, General Fund revenues are estimated to exceed expenditures.

General Fund expenditures increased by 8.2% or \$7.4 million compared to the current adopted budget. Of the 7.4 million increase, personnel increased by \$7.2 million due to the addition of 24.5 new staff, increased employer contributions to pension plans; employee benefits, salaries pursuant to contracts negotiated with employee groups, and minor staffing reclassifications and reallocations. Materials & services increased by \$0.2 million, mostly in the areas of contractual services and maintenance. Some of the increase in personnel services are offset by maintenance contracts.

General Fund revenue, including operational transfers, approximate \$90.2 million, an 8.9% or \$7.3 million increase compared to the current adopted budget. The projected growth for Property Tax and Sales Tax revenue is 8.0% and 15.9% respectively, while Transient Occupancy Tax (Hotel Tax) is projected to increase 2.6% over current estimates. Property Tax, a primary revenue source, will experience growth of \$2.1 million reflecting economic stability. Sales Tax is projected to experience healthy gains of \$3.5 million.

Service charges, specifically permit and inspection fees (related to planning/building/engineering activity), are expected to increase markedly in concert with expenditures needed to meet private development. Services charges are expected to bring in an additional \$1.5 million in revenue. This trend emanates from the City's significant development activity. Recreation is also projected to bring in an additional \$259k in revenue, including an addition of another site for after-school programs and additional facility rentals.

Putting it all together, a balanced General Fund budget is assembled with \$114,000 of revenues over expenditures.

It is important to note that the budget does include staffing changes deemed necessary for basic service levels. These will be highlighted in the staff presentation and staffing changes are discussed below.

Staffing Requests

In the budget process all departments submitted staffing requests. They were asked to do so to stage a healthy discussion of ideal needs. This is invaluable in planning and addressing the question "Which resource needs are currently being provided for and which remain on the table for future consideration?" These requests became the basis for internal staff discussion, planning and evaluation in the budget process.

Several staffing reclassifications and/or new staff positions have been included in the draft budget given the core nature of the related service areas. New positions include: (A) one Sr. Plan Check Engineer and three Apprentices in the Building Department; (B) 0.5 Office Assistant position in the City Clerk's office; (C) funding of one Assistant City Manager position; (D) one Public Works Inspector in Engineering; (E) one Sr. Accountant in Finance; (F) three Firefighters and one Fire Captain in the Fire department; (G) one HR Assistant; and (H) one Police Support Services Manager and two Police Officers. Reclassifications/reallocations include 1) four Fiscal Assistants to Accounting Technicians; 2) one Secretary to Executive Assistant; 3) one Assoc. Civil Engineer to Sr. Admin. Analyst; 4) one Assoc. Civil Engineer to Asst. Civil Engineer; 5) one Admin. Analyst II to Sr. Admin. Analyst; 6) one Building Inspector to Sr. Building Inspector; and 7) one Engineering Permit Tech to Engineering Aide.

Also included are proposed service enhancements in the Public Works Department which will result in these new positions: (A) one Equipment Maintenance Worker II and one Maintenance Worker II to be funded by utility funds; and (B) two Maintenance Worker I, two Maintenance Worker II, two Maintenance Worker III, and one Sr. Public Works Lead in the Trees and Landscape function; these positions will be offset by maintenance contracts.

Unfunded Pension Liabilities, Retiree Medical Benefits & Reserves

Many cities face the challenge of covering increasing pension costs and managing ensuing unfunded liabilities. Milpitas is not spared from this fiscal difficulty. The advent of new accounting standards reveals the magnitude of liabilities all cities face. Furthermore, recent pension

assumption changes like the lowering of the discount rate has accelerated funding requirements in the near term. Similarly, medical benefit costs, both active and retiree, continue to increase. These cost areas exist as monetary threats that oblige us to maintain a posture of fiscal diligence.

The General Fund currently has an \$8.4 million PERS Rate Stabilization reserve, a prudent policy to handle contingencies in any given year. The five-year forecast projects just such a use of this enhanced reserve. Staff recommends staying on course with funding CalPERS on an “annual required contribution” basis with resulting savings (or costs) that arise placed into the PERS Rate Stabilization reserve or conversely funded by the same.

In conclusion, staff is pleased to present a balanced operating budget and looks forward to City Council discussion and direction in making final decisions as we move towards a May 17th adoption.

Draft Budget Summary 2017-2018

	GRAND TOTAL	GENERAL FUND	MEASURE I TOT FUND	HOUSING AUTHORITY	OTHER FUNDS	CAPITAL PROJECTS	WATER FUND	SEWER FUND
ESTIMATED REVENUES								
Property Taxes	28,850,000	28,850,000	0	0	0	0	0	0
Taxes Other Than Property	42,367,000	39,518,000	2,234,000	0	615,000	0	0	0
Licenses and Permits	8,388,690	8,388,690	0	0	0	0	0	0
Fines and Forfeits	386,000	386,000	0	0	0	0	0	0
Use of Money and Property	2,460,000	324,000	53,000	574,000	172,000	787,000	219,000	331,000
Intergovernmental	6,246,866	948,000	0	0	1,994,783	3,268,083	36,000	0
Charges For Current Services	54,442,970	6,499,491	0	175,000	1,000,000	0	29,968,479	16,800,000
Other Revenue	56,522,722	141,000	0	0	2,178,722	26,500,000	26,639,000	1,064,000
sub-total	199,664,248	85,055,181	2,287,000	749,000	5,960,505	30,555,083	56,862,479	18,195,000
Other Financing Sources								
(Increase) Decrease in Fund Balance	12,573,505	(114,224)	129,225	(309,096)	5,841,167	0	2,387,176	4,639,257
(Increase) Decrease in CIP Fund Balance	(17,162,743)	0	0	0	0	(1,936,443)	(17,577,300)	2,351,000
Operating Transfers In	14,865,200	5,427,000	0	0	300,000	6,863,200	2,275,000	0
Operating Transfers Out	(14,865,200)	(300,000)	(1,600,000)	0	(5,708,000)	(2,275,000)	(2,594,000)	(2,388,200)
sub-total	(4,589,238)	5,012,776	(1,470,775)	(309,096)	433,167	2,651,757	(15,509,124)	4,602,057
TOTAL	195,075,010	90,067,957	816,225	439,904	6,393,672	33,206,840	41,353,355	22,797,057
BUDGETED APPROPRIATIONS								
Personnel Services	84,250,119	73,484,939	216,200	350,943	2,699,509	0	3,952,287	3,546,241
Supplies & Contractual Services	47,428,525	16,573,018	600,025	88,961	3,213,337	0	19,694,368	7,258,816
Capital Outlay	650,826	10,000	0	0	480,826	0	160,000	0
sub-total	132,329,470	90,067,957	816,225	439,904	6,393,672	0	23,806,655	10,805,057
Capital Improvements	59,633,540	0	0	0	0	33,131,840	15,196,700	11,305,000
Debt Service	2,262,000	0	0	0	0	75,000	1,500,000	687,000
sub-total	61,895,540	0	0	0	0	33,206,840	16,696,700	11,992,000
TOTAL	194,225,010	90,067,957	816,225	439,904	6,393,672	33,206,840	40,503,355	22,797,057
FUND BALANCE								
Fund Balance 7/1/17	184,977,000	30,440,000	2,700,000	7,300,000	17,949,000	69,388,000	25,300,000	31,900,000
Net Changes in Fund Balance	4,589,238	114,224	(129,225)	309,096	(5,841,167)	1,936,443	15,190,124	(6,990,257)
Fund Balance 6/30/18	189,566,238	30,554,224	2,570,775	7,609,096	12,107,833	71,324,443	40,490,124	24,909,743
Restricted	17,971,226	5,600,000	0	7,609,096	4,762,130	0	0	0
Restricted for CIP	114,650,743	0	0	0	0	65,024,443	34,777,300	14,849,000
Committed for PERS	8,440,000	8,440,000	0	0	0	0	0	0
Assigned	11,704,775	2,800,000	2,570,775	0	34,000	6,300,000	0	0
Unassigned, Unrestricted	36,799,494	13,714,224	0	0	7,311,703	0	5,712,824	10,060,743
TOTAL	189,566,238	30,554,224	2,570,775	7,609,096	12,107,833	71,324,443	40,490,124	24,909,743

Draft Budget Summary by Department
Fiscal Year 2017-2018

Service Areas	Personnel Services	Services & Supplies	Capital Outlay	General Fund Total	\$ Change From Prior Yr	% Change From Prior Yr	Non-General fund Total	Grand Total
City Council	270,114	157,585	-	427,699	-6,317	-1.5%	470,052	897,751
City Manager	642,187	78,626	-	720,813	-475,642	-66.0%	323,498	1,044,311
City Clerk	509,018	37,000	-	546,018	-49,400	-9.0%	-	546,018
City Attorney	171,986	562,900	-	734,886	11,180	1.5%	-	734,886
Economic Development	489,213	193,980	-	683,193	683,193	100.0%	-	683,193
Building and Safety	4,627,456	116,088	-	4,743,544	890,907	18.8%	295,018	5,038,562
Information Services	1,759,028	877,941	-	2,636,969	184,302	7.0%	689,605	3,326,574
Human Resources	921,866	506,062	-	1,427,928	215,209	15.1%	-	1,427,928
Recreation	3,377,813	1,283,954	-	4,661,767	616,204	13.2%	200,514	4,862,281
Finance	2,869,235	189,235	-	3,058,470	447,110	14.6%	1,361,640	4,420,110
Public Works	3,359,831	3,065,629	-	6,425,460	406,303	6.3%	10,575,536	17,000,996
Engineering	2,358,787	788,281	-	3,147,068	232,068	7.4%	1,089,550	4,236,618
Planning & Neighborhood Svcs	2,379,930	482,336	-	2,862,266	189,599	6.6%	1,002,290	3,864,556
Police	29,102,048	1,682,709	-	30,784,757	2,695,691	8.8%	60,000	30,844,757
Fire	17,929,327	2,234,011	10,000	20,173,338	2,310,472	11.5%	16,000	20,189,338
Non-Departmental	2,717,100	4,316,681	-	7,033,781	-931,636	-13.2%	26,177,810	33,211,591
TOTAL	73,484,939	16,573,018	10,000	90,067,957	7,419,243	8.2%	42,261,513	132,329,470

Information Services

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	1,018,183	1,036,636	1,152,040	1,224,794		
4112 Temporary Salaries	2,453	8,227	75,000	75,000		
4113 Overtime	-	667	-	-		
4121 Allowances	2,135	1,500	-	-		
4124 Leave Cashout	57,535	40,171	-	-		
4131 PERS	156,838	243,530	309,304	413,072		
4132 Group Insurance	138,664	145,823	218,400	215,040		
4133 Medicare	15,709	15,771	17,930	18,994		
4135 Worker's Compensation	3,405	3,835	6,115	6,489		
4138 Deferred Comp-Employer	5,625	8,100	9,000	9,000		
4139 PARS	36	124	1,125	1,125		
4161 Retiree Medical Reserve	56,852	51,440	57,428	61,080		
Sub-total	1,457,433	1,555,823	1,846,342	2,024,594	178,252	10%
SUPPLIES AND CONTRACTUAL SERVICES						
4211 Equip Replacement Amortization	8,754	9,207	8,999	8,116		
4220 Supplies	20,929	16,108	15,246	18,000		
4230 Services	472,914	644,951	924,389	861,286		
4410 Communications	161,413	171,392	223,500	244,578		
4501 Memberships and Dues	-	-	-	2,000		
4503 Training	5,542	9,694	4,474	10,500		
Sub-total	669,552	851,352	1,176,608	1,144,480	(32,128)	-3%
CAPITAL OUTLAY						
4870 Machinery & Equipment	-	5,926	-	-		
4920 Machinery Tools & Equipment	314,075	241,252	157,500	157,500		
Sub-total	314,075	247,179	157,500	157,500	-	0%
TOTAL	2,441,060	2,654,353	3,180,450	3,326,574	146,124	5%

Finance

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	1,521,439	1,730,231	2,100,768	2,370,157		
4112 Temporary Salaries	88,978	117,178	76,800	84,480		
4113 Overtime	21,656	14,884	5,000	15,000		
4121 Allowances	6,028	2,981	-	-		
4124 Leave Cashout	30,198	57,968	-	-		
4125 Accrued Leave	8,534	(5,078)	-	-		
4131 PERS	250,287	409,355	569,107	783,725		
4132 Group Insurance	353,826	370,350	513,240	526,848		
4133 Medicare	23,958	28,168	31,771	35,126		
4135 Worker's Compensation	9,004	10,129	14,151	14,529		
4138 Deferred Comp-Employer	5,188	17,710	18,900	19,800		
4139 PARS	945	1,410	1,152	1,268		
4143 Charged to CIPs	-	-	(45,000)	(45,000)		
4161 Retiree Medical Reserve	96,036	100,260	104,421	115,723		
Sub-total	2,416,075	2,855,547	3,390,310	3,921,656	531,346	16%
SUPPLIES AND CONTRACTUAL SERVICES						
4211 Equip Replacement Amortization	15,133	14,161	3,050	23,619		
4220 Supplies	97,473	108,137	110,550	120,350		
4230 Services	376,602	309,474	320,550	296,450		
4501 Memberships and Dues	2,049	1,852	1,915	2,150		
4503 Training	3,602	12,377	18,385	25,885		
Sub-total	494,860	446,001	454,450	468,454	14,004	3%
CAPITAL OUTLAY						
4850 Vehicles	1,168	7,504	-	-		
4920 Machinery Tools & Equipment	16,804	392	-	-		
4930 Hydrants & Meters	-	-	30,000	30,000		
sub-total	17,972	7,896	30,000	30,000	-	0%
TOTAL	2,928,907	3,309,444	3,874,760	4,420,110	545,350	14%

Economic Development

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	-	-	-	293,830		
4112 Temporary Salaries	-	-	-	30,000		
4131 PERS	-	-	-	99,088		
4132 Group Insurance	-	-	-	43,008		
4133 Medicare	-	-	-	4,719		
4135 Worker's Compensation	-	-	-	1,618		
4138 Deferred Comp-Employer	-	-	-	1,800		
4139 PARS	-	-	-	450		
4161 Retiree Medical Reserve	-	-	-	14,700		
Sub-total	-	-	-	489,213	489,213	100%
SUPPLIES AND CONTRACTUAL SERVICES						
4230 Services	-	-	-	155,000		
4501 Memberships and Dues	-	-	-	23,980		
4503 Training	-	-	-	15,000		
Sub-total	-	-	-	193,980	193,980	100%
TOTAL	-	-	-	683,193	683,193	100%

Human Resources

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	349,162	387,325	459,695	556,530		
4112 Temporary Salaries	32,928	30,390	26,520	25,000		
4113 Overtime	460	-	1,000	1,000		
4121 Allowances	1,385	250	-	-		
4124 Leave Cashout	97,654	313	-	-		
4131 PERS	57,997	94,740	128,570	187,784		
4132 Group Insurance	57,926	61,472	87,360	107,520		
4133 Medicare	7,027	6,204	6,709	8,511		
4135 Worker's Compensation	1,126	1,809	2,295	2,890		
4138 Deferred Comp-Employer	1,125	3,000	3,600	4,500		
4139 PARS	289	453	-	375		
4141 Adjustments-Payroll	-	15,000	-	-		
4161 Retiree Medical Reserve	17,460	22,908	22,908	27,756		
Sub-total	624,539	623,864	738,657	921,866	183,209	25%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	33	5,895	6,000	8,000		
4220 Supplies	4,095	5,569	4,000	5,000		
4230 Services	404,697	434,958	445,500	472,500		
4501 Memberships and Dues	1,162	699	1,562	1,562		
4503 Training	5,974	27,190	17,000	19,000		
Sub-total	415,960	474,310	474,062	506,062	32,000	7%
TOTAL	1,040,499	1,098,174	1,212,719	1,427,928	215,209	18%

Planning & Neighborhood Svcs

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	1,010,368	817,863	1,173,092	1,629,871		
4112 Temporary Salaries	119,460	270,196	98,000	34,000		
4113 Overtime	265	1,724	8,000	8,000		
4121 Allowances	415	-	-	-		
4124 Leave Cashout	83,031	16,196	-	-		
4131 PERS	170,349	224,939	314,123	550,323		
4132 Group Insurance	173,458	139,342	240,240	301,058		
4133 Medicare	17,603	15,944	18,146	24,362		
4135 Worker's Compensation	3,864	4,902	6,330	8,301		
4138 Deferred Comp-Employer	5,341	7,209	9,900	14,400		
4139 PARS	958	1,656	1,456	510		
4161 Retiree Medical Reserve	59,340	59,504	58,565	81,395		
Sub-total	1,644,452	1,559,475	1,927,852	2,652,220	724,368	38%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	327,103	316,929	725,000	725,000		
4211 Equip Replacement Amortization	12,076	12,701	13,464	15,285		
4220 Supplies	19,203	19,498	12,700	12,000		
4230 Services	549,595	837,746	959,808	438,341		
4501 Memberships and Dues	3,020	1,194	3,055	5,450		
4503 Training	14,870	7,088	15,560	16,260		
Sub-total	925,866	1,195,156	1,729,587	1,212,336	(517,251)	-30%
TOTAL	2,570,318	2,754,631	3,657,439	3,864,556	207,117	6%

Public Works

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	2,824,828	3,229,536	3,999,997	6,210,936		
4112 Temporary Salaries	234,865	320,328	210,000	201,000		
4113 Overtime	147,055	195,200	220,950	301,400		
4121 Allowances	81,036	81,050	131,300	120,000		
4124 Leave Cashout	88,309	101,852	-	-		
4125 Accrued Leave	69,856	35,199	-	-		
4131 PERS	740,614	911,089	1,214,014	2,061,038		
4132 Group Insurance	866,119	891,825	1,004,640	1,397,760		
4133 Medicare	47,785	55,226	58,123	91,518		
4135 Worker's Compensation	63,020	56,889	84,395	89,688		
4138 Deferred Comp-Employer	1,786	3,912	6,300	13,628		
4139 PARS	1,244	2,413	3,600	3,916		
4161 Retiree Medical Reserve	144,877	157,008	184,779	284,870		
Sub-total	5,311,394	6,041,527	7,118,098	10,775,754	3,657,656	51%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	-	-	-	25,000		
4211 Equip Replacement Amortization	558,086	558,335	703,251	597,162		
4220 Supplies	955,155	910,326	1,132,627	1,149,475		
4230 Services	3,278,556	3,747,531	3,906,500	4,053,000		
4410 Communications	975	5,326	1,800	7,200		
4420 Utilities	91,404	97,869	122,200	152,215		
4501 Memberships and Dues	4,165	3,910	7,070	18,260		
4503 Training	13,589	17,557	39,800	92,930		
4600 Ins, Settlements & Contgcy	4,567,969	4,605,501	-	-		
Sub-total	9,469,899	9,946,355	5,913,248	6,095,242	181,994	3%
CAPITAL OUTLAY						
4850 Vehicles	-	-	89,200	-		
4870 Machinery & Equipment	14,936	-	-	-		
4920 Machinery Tools & Equipment	2,801	1,691	-	-		
4930 Hydrants & Meters	135,221	(41,513)	130,000	130,000		
Sub-total	152,957	(39,822)	219,200	130,000	(89,200)	-41%
TOTAL	14,934,250	15,948,060	13,250,546	17,000,996	3,750,450	28%

Engineering

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	1,720,632	1,659,430	2,923,897	2,234,126		
4112 Temporary Salaries	58,469	67,428	307,168	157,719		
4113 Overtime	22,693	16,686	61,900	49,000		
4121 Allowances	3,778	11,794	-	-		
4124 Leave Cashout	93,004	109,718	-	-		
4125 Accrued Leave	29,148	(55,555)	-	-		
4131 PERS	264,101	392,762	837,604	785,371		
4132 Group Insurance	340,863	327,770	589,680	408,575		
4133 Medicare	25,822	25,101	45,119	34,733		
4135 Worker's Compensation	9,821	12,192	18,053	15,285		
4138 Deferred Comp-Employer	7,177	15,728	22,500	17,100		
4139 PARS	580	587	-	765		
4143 Charged to CIPs	-	-	(904,557)	(910,117)		
4161 Retiree Medical Reserve	120,472	140,903	154,579	115,780		
Sub-total	2,696,560	2,724,544	4,055,943	2,908,337	(1,147,606)	-28%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	163,295	193,323	201,700	176,700		
4211 Equip Replacement Amortization	18,199	11,263	30,783	27,686		
4220 Supplies	13,084	16,698	22,150	16,450		
4230 Services	2,324,129	3,628,753	1,712,450	1,095,300		
4501 Memberships and Dues	12,406	9,209	19,150	3,145		
4503 Training	1,257	6,450	27,700	9,000		
Sub-total	2,532,371	3,865,697	2,013,933	1,328,281	(685,652)	-34%
TOTAL	5,228,930	6,590,241	6,069,876	4,236,618	(1,833,258)	-30%

Building and Safety

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	1,516,628	1,595,630	1,897,754	2,420,468		
4112 Temporary Salaries	284,343	228,340	528,688	656,698		
4113 Overtime	13,510	14,592	70,000	70,000		
4124 Leave Cashout	75,635	56,657	-	-		
4131 PERS	262,872	413,828	661,114	938,954		
4132 Group Insurance	335,634	317,930	502,320	537,594		
4133 Medicare	27,357	27,305	35,453	40,595		
4135 Worker's Compensation	23,113	20,450	28,507	26,996		
4138 Deferred Comp-Employer	6,289	13,463	16,200	17,100		
4139 PARS	285	96	-	-		
4161 Retiree Medical Reserve	84,310	109,688	120,245	139,069		
Sub-total	2,629,977	2,797,979	3,860,281	4,847,474	987,193	26%
SUPPLIES AND CONTRACTUAL SERVICES						
4211 Equip Replacement Amortization	23,392	24,224	37,464	41,358		
4220 Supplies	9,420	11,164	31,550	31,550		
4230 Services	35,625	50,231	65,550	78,250		
4501 Memberships and Dues	1,175	1,455	1,530	1,530		
4503 Training	8,857	8,840	49,400	38,400		
Sub-total	78,469	95,914	185,494	191,088	5,594	3%
CAPITAL OUTLAY						
4850 Vehicles	-	-	28,000	-		
Sub-total	-	-	28,000	-	(28,000)	-100%
TOTAL	2,708,445	2,893,893	4,073,775	5,038,562	964,787	24%

Fire

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	7,906,887	8,412,611	8,982,225	9,949,992		
4112 Temporary Salaries	5,568	23,445	38,985	15,000		
4113 Overtime	1,129,345	1,407,256	1,130,000	1,219,000		
4121 Allowances	53,257	57,769	59,760	64,740		
4124 Leave Cashout	198,873	660,958	-	-		
4131 PERS	2,356,828	2,954,992	3,473,635	4,231,989		
4132 Group Insurance	1,338,568	1,394,380	1,332,720	1,470,072		
4133 Medicare	132,919	152,240	127,322	143,570		
4135 Worker's Compensation	214,434	228,899	322,377	320,615		
4138 Deferred Comp-Employer	34,871	37,733	40,500	43,800		
4139 PARS	82	118	585	225		
4161 Retiree Medical Reserve	370,318	396,058	415,384	470,324		
Sub-total	13,741,950	15,726,458	15,923,493	17,929,327	2,005,834	13%
SUPPLIES AND CONTRACTUAL SERVICES						
4211 Equip Replacement Amortization	1,120,131	1,164,479	1,135,608	1,341,081		
4220 Supplies	322,286	340,050	383,475	448,200		
4230 Services	359,779	138,680	240,020	250,100		
4410 Communications	-	107	-	-		
4501 Memberships and Dues	2,927	7,187	19,870	32,230		
4503 Training	42,392	70,028	166,400	178,400		
Sub-total	1,847,515	1,720,532	1,945,373	2,250,011	304,638	16%
CAPITAL OUTLAY						
4850 Vehicles	-	165,360	-	-		
4870 Machinery & Equipment	-	6,084	-	-		
4920 Machinery Tools & Equipment	46,443	25,973	10,000	10,000		
sub-total	46,443	197,417	10,000	10,000	-	0%
TOTAL	15,635,908	17,644,407	17,878,866	20,189,338	2,310,472	13%

Recreation

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	927,426	983,501	1,211,866	1,342,376		
4112 Temporary Salaries	795,830	688,118	950,706	1,166,953		
4113 Overtime	12,406	10,955	15,000	29,970		
4121 Allowances	-	-	-	5		
4124 Leave Cashout	27,735	19,819	-	-		
4131 PERS	151,041	232,997	339,894	476,807		
4132 Group Insurance	240,563	264,468	343,980	338,688		
4133 Medicare	25,281	24,568	31,570	36,574		
4135 Worker's Compensation	9,997	12,649	18,248	20,607		
4138 Deferred Comp-Employer	5,054	12,239	14,400	14,400		
4139 PARS	11,206	10,026	13,273	16,418		
4161 Retiree Medical Reserve	55,983	55,016	60,509	67,129		
Sub-total	2,262,523	2,314,356	2,999,446	3,509,927	510,481	17%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	11,865	23,735	18,500	23,500		
4211 Equip Replacement Amortization	43,707	58,434	47,605	68,924		
4220 Supplies	269,721	281,029	265,393	340,878		
4230 Services	728,234	675,858	881,297	900,257		
4501 Memberships and Dues	1,530	2,283	3,310	10,400		
4503 Training	4,699	5,454	6,800	6,415		
4600 Ins, Settlements & Contgcy	1,600	1,980	1,980	1,980		
Sub-total	1,061,356	1,048,773	1,224,885	1,352,354	127,469	10%
CAPITAL OUTLAY						
4870 Machinery & Equipment	-	13,402	-	-		
4920 Machinery Tools & Equipment	4,988	7,066	-	-		
Sub-total	4,988	20,468	-	-	-	0%
TOTAL	3,328,867	3,383,596	4,224,331	4,862,281	637,950	15%

Police

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	13,402,356	14,219,562	15,379,859	16,755,149		
4112 Temporary Salaries	377,539	394,168	489,446	494,872		
4113 Overtime	513,100	596,917	693,283	693,283		
4121 Allowances	123,427	138,644	140,496	143,208		
4124 Leave Cashout	470,934	552,248	-	-		
4131 PERS	4,485,189	5,131,347	6,127,673	7,031,893		
4132 Group Insurance	2,114,748	2,181,876	2,445,660	2,449,428		
4133 Medicare	208,409	219,512	232,259	247,709		
4135 Worker's Compensation	340,830	372,052	513,974	553,406		
4138 Deferred Comp-Employer	4,962	4,853	5,400	5,400		
4139 PARS	5,421	5,415	6,949	7,030		
4141 Adjustments-Payroll	-	225	4,500	4,500		
4161 Retiree Medical Reserve	607,111	644,734	668,425	716,170		
Sub-total	22,654,024	24,461,553	26,707,924	29,102,048	2,394,124	9%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	500	500	500	500		
4211 Equip Replacement Amortization	467,197	534,329	409,852	559,018		
4220 Supplies	150,423	146,959	150,115	150,115		
4230 Services	599,150	612,802	686,459	843,411		
4410 Communications	13,736	13,795	24,820	24,820		
4501 Memberships and Dues	3,776	3,252	3,583	3,673		
4503 Training	81,312	77,192	97,654	101,172		
Sub-total	1,316,094	1,388,829	1,372,983	1,682,709	309,726	23%
CAPITAL OUTLAY						
4850 Vehicles	39,157	-	24,477	-		
4870 Machinery & Equipment	93,238	20,758	-	-		
4910 Office Furniture & Fixtures	-	5,874	-	-		
4920 Machinery Tools & Equipment	79,661	77,487	60,000	60,000		
Sub-total	212,056	104,119	84,477	60,000	(24,477)	-29%
TOTAL	24,182,174	25,954,500	28,165,384	30,844,757	2,679,373	10%

City Clerk

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	216,777	230,404	236,667	314,014		
4112 Temporary Salaries	390	7,741	-	-		
4121 Allowances	692	-	-	-		
4124 Leave Cashout	32,921	1,302	-	-		
4131 PERS	37,494	57,124	68,292	105,918		
4132 Group Insurance	36,870	25,194	43,680	64,512		
4133 Medicare	2,587	3,650	3,461	4,606		
4135 Worker's Compensation	685	892	1,179	1,572		
4138 Deferred Comp-Employer	895	1,793	1,800	2,700		
4139 PARS	6	116	-	-		
4161 Retiree Medical Reserve	11,530	11,998	11,839	15,696		
Sub-total	340,847	340,214	366,918	509,018	142,100	39%
SUPPLIES AND CONTRACTUAL SERVICES						
4220 Supplies	1,206	1,280	3,000	3,000		
4230 Services	14,123	19,300	30,000	27,500		
4280 Elections	197,011	10,309	190,000	-		
4501 Memberships and Dues	530	530	1,500	1,500		
4503 Training	1,013	3,567	4,000	5,000		
SubTotal	213,882	34,987	228,500	37,000	(191,500)	-84%
TOTAL	554,729	375,200	595,418	546,018	(49,400)	-8%

City Manager

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	612,044	686,326	651,116	602,128		
4112 Temporary Salaries	12,813	20,812	30,000	30,000		
4113 Overtime	2,493	(2,925)	-	-		
4121 Allowances	3,150	1,375	-	-		
4124 Leave Cashout	25,630	136,709	-	-		
4131 PERS	153,811	198,457	168,878	223,648		
4132 Group Insurance	64,458	80,526	65,592	64,512		
4133 Medicare	9,354	12,107	7,713	9,217		
4135 Worker's Compensation	2,129	2,776	2,620	3,138		
4138 Deferred Comp-Employer	1,044	3,479	2,700	2,700		
4139 PARS	190	315	450	450		
4161 Retiree Medical Reserve	34,092	35,748	24,756	29,892		
Sub-total	921,208	1,175,704	953,825	965,685	11,860	1%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	-	515	7,000	7,000		
4211 Equip Replacement Amortization	3,146	3,309	3,234	2,126		
4220 Supplies	6,940	6,528	7,000	7,000		
4230 Services	184,472	214,958	305,000	50,000		
4501 Memberships and Dues	9,120	22,247	25,980	1,000		
4503 Training	1,515	9,634	11,500	11,500		
4520 Commissions and Boards	130	30	-	-		
Sub-total	205,323	257,220	359,714	78,626	(281,088)	-78%
TOTAL	1,126,531	1,432,925	1,313,539	1,044,311	(269,228)	-20%

City Attorney

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	462,971	111,772	102,564	106,708		
4112 Temporary Salaries	1,725	8,873	-	-		
4121 Allowances	1,385	-	-	-		
4124 Leave Cashout	19,666	-	-	-		
4131 PERS	124,754	26,257	27,058	36,072		
4132 Group Insurance	72,652	28,543	21,840	21,504		
4133 Medicare	7,055	2,406	1,504	1,558		
4135 Worker's Compensation	1,355	1,735	456	480		
4138 Deferred Comp-Employer	1,212	962	900	900		
4139 PARS	29	130	-	-		
4161 Retiree Medical Reserve	22,644	5,644	4,584	4,764		
Sub-total	715,448	186,320	158,906	171,986	13,080	8%
SUPPLIES AND CONTRACTUAL SERVICES						
4220 Supplies	13,700	11,959	1,500	1,500		
4230 Services	210,194	55,885	563,300	561,400		
4410 Communications	1,322	-	-	-		
4501 Memberships and Dues	860	-	-	-		
4503 Training	3,232	54	-	-		
SubTotal	229,308	60,280	564,800	562,900	(1,900)	0%
TOTAL	944,755	1,199,385	723,706	734,886	11,180	2%

City Council

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Proposed 2017-18	\$ Change From Prior Yr	% Change From Prior Yr
PERSONNEL SERVICES						
4111 Permanent Salaries	56,880	56,770	56,994	63,584		
4112 Temporary Salaries	2,425	2,625	19,200	19,200		
4121 Allowances	37,198	39,351	50,700	50,700		
4131 PERS	12,609	8,001	22,114	26,638		
4132 Group Insurance	434	1,647	109,200	107,520		
4133 Medicare	1,115	1,262	1,434	1,774		
4135 Worker's Compensation	176	221	296	410		
4139 PARS	445	1,892	66	288		
4151 Compensation Reduction	(3,692)	-	-	-		
Sub-total	107,591	111,769	260,004	270,114	10,110	4%
SUPPLIES AND CONTRACTUAL SERVICES						
4200 Community Promotions, Grants & Loans	25,901	30,183	59,767	41,240		
4220 Supplies	3,934	5,490	4,500	4,500		
4230 Services	10,500	34	25,000	495,052		
4501 Memberships and Dues	47,666	37,218	56,145	56,145		
4503 Training	8,237	6,153	10,600	12,700		
4520 Commissions and Boards	3,224	18,755	18,000	18,000		
Sub-total	99,462	97,833	174,012	627,637	453,625	261%
TOTAL	207,053	209,601	434,016	897,751	463,735	107%